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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

**DEBTORS' OPPOSITION TO MOTION OF JUDD WIESJAHN AND ANNALISA SAND
TO FILE LATE PROOF OF CLAIM, OR IN THE ALTERNATIVE, TO AMEND
INFORMAL PROOF OF CLAIM**

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TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation)
 (“**MLC**”) and its affiliated debtors, as debtors in possession in the above-captioned
 chapter 11 cases (collectively, the “**Debtors**”), hereby submit this opposition to the
 Motion of Judd Wiesjahn and Annalisa Sand (“**Movants**”) to File Late Proof of Claim or,
 In the Alternative, to Amend Informal Proof of Claim (ECF No. 8371) (the “**Motion**”).
 In support hereof, the Debtors respectfully represent:

PRELIMINARY STATEMENT

1. The Motion seeks an order from this Court allowing Movants to file a
 proof of claim more than a year after the bar date, or, in the alternative, to deem the
 Debtors’ schedules and a prepetition lawsuit an amendable, informal proof of claim. As
 discussed further below, both of these arguments must fail. Movants had actual
 knowledge of these chapter 11 cases, the Debtors mailed at least three copies of the bar
 date notice to the current address for Movants’ counsel, none of these mailings were
 returned as undeliverable, and Movants’ counsel has experience filing proofs of claim on
 behalf of other clients. Under such circumstances, courts have repeatedly held that the
 conditions for “excusable neglect” are not met and a late proof of claim must be
 disallowed.

2. Likewise, Movants cannot satisfy established precedent for what
 constitutes an informal proof of claim because Movants have not filed any documents in
 these chapter 11 cases stating the nature, existence, or amount of their claim or explicitly
 stating an intent to share in a distribution of the estates’ assets through the bankruptcy

process. Indeed, Movants had not filed *any* documents with the Bankruptcy Court prior to filing the instant Motion. Instead, Movants rely solely on documents filed in their prepetition lawsuit against the Debtors and the Debtors' schedules as constituting the purported informal proof of claim, notwithstanding clear caselaw indicating that such documents do not constitute an informal proof of claim. To allow a late claim or an informal proof of claim at this late stage in these chapter 11 cases, after the Debtors have filed an amended chapter 11 plan and the confirmation hearing is one month away, would prejudice the tens of thousands of creditors that timely filed proofs of claim. More importantly, this would set a dangerous precedent by subjecting these estates to a potential onslaught of similar motions thereby imposing significant additional administrative costs as well as potentially substantially delaying the ability to consummate a plan and begin making distributions to holders of allowed claims. Accordingly, the Motion should be denied.

BACKGROUND

3. On May 5, 2009, General Motors Corporation was served with the summons and complaint in case number M95923 (the "**California Action**"), filed by Movants in the Superior Court of California for Monterey County. (Mot. Ex. B) The California Action seeks recovery from, inter alia, General Motors Corporation for the wrongful death of the Movants' daughter, Rachel Weisjahn, in an automobile accident. (Mot. Ex. A)

4. On June 1, 2009, the Debtors commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**"). On June 9, 2009, the Debtors' counsel in the California Action filed notice of these chapter

11 cases in the California Action and served such notice on counsel for the Movants.
(Mot. at 2, Ex. C).

5. On September 16, 2009, this Court entered an order (the “**Bar Date Order**”) establishing November 30, 2009 (the “**Bar Date**”) as the deadline for each person or entity to file a proof of claim based on any prepetition claims against the Debtors (ECF No. 4079). The Bar Date Order states that any party that fails to file a proof of claim on or before the Bar Date shall be forever barred, estopped, and enjoined from asserting such claims against the Debtors and the Debtors shall be forever discharged from any and all indebtedness or liability with respect to such claim.

6. Between September 24 and September 26, 2009, the Debtors’ claims agent sent three copies of the Bar Date Order and a proof of claim form (collectively, the “**Bar Date Package**”) to Annalisa Sand, Judd Wiesjahn, and Rachel Wiesjahn, respectively. **Exhibit “A”** attached hereto is the affidavit of service and relevant exhibits thereto indicating service of the Bar Date Package on Annalisa Sand, Judd Wiesjahn, and Rachel Wiesjahn. As indicated on Exhibit A, all three mailings were sent to “Stanley Martin Law Office Of, 137 Bay Street Unit 2, Santa Monica, CA 90405-1026.” The street address portions of this address are correct and current for the Movants’ counsel, Martin Stanley. None of these mailings were returned to the Debtors’ claims agent as undeliverable.

7. Additionally, on or before October 15, 2009, the Debtors published notice of the Bar Date in nine publications including, without limitation, *Financial Times*, *The Wall Street Journal* (Global Edition – North America, Europe, and Asia), *The New York Times* (National), and *USA Today* (Monday through Thursday, National).

8. As of the Bar Date, more than 70,000 proofs of claim were timely filed against the Debtors.

9. In the time period following the Bar Date, the Debtors have received more than 2,500 untimely proofs of claim totaling more than \$2.2 billion. The Debtors have already objected to more than 500 of these late claims on the ground of timeliness alone, and, of these, more than \$58 million worth of late claims have already been expunged.

10. As noted in the declaration of Movants' counsel ("**Stanley Declaration**") filed contemporaneously with the Motion (ECF No. 8373), Movants' counsel has "substantial experience in dealing with claims filing over many many years of practice" (Stanley Decl. ¶ 1). Nevertheless, and despite Movants' knowledge of these chapter 11 cases well before the Bar Date (Mot. at 2 and Ex. C), Movants failed to file a proof of claim. Movants did not seek relief from this Court to file a late proof of claim until filing the Motion on January 3, 2011, more than thirteen months after the Bar Date.

ARGUMENT

A. The Bar Date Is an Integral Part of Reorganization and Movants Cannot Establish Excusable Neglect for Failing to Comply With the Bar Date

11. A proof of claim bar date "does not 'function merely as a procedural gauntlet,' but as an integral part of the reorganization process." *First Fidelity Bank, N.A. v. Hooker Invs. Inc. (In re Hooker Invs., Inc.)*, 937 F.2d 833, 840 (2d Cir. 1991).

Requirements for timely filing proofs of claim are intended to promote finality in bankruptcy proceedings. *Hoos & Co. v. Dynamics Corp. of Am.*, 570 F.2d 433, 439 (2d Cir. 1978). The bar date is strictly enforced. *Id.* "If individual creditors were permitted to postpone indefinitely the effect of a bar order . . . the institutional means of ensuring

the sound administration of the bankruptcy estate would be undermined.” *In re Hooker Invs. Inc.*, 937 F.2d at 840. After passage of the bar date, a claimant cannot participate in the reorganization unless he establishes sufficient grounds for the failure to file a timely proof of claim. *In re Best Prods. Co.*, 140 B.R. 353, 357 (Bankr. S.D.N.Y. 1992). As this Court recently held in *In re Lehman Bros. Holdings Inc.*, when dealing with “enormously complex cases, the Bar Date Order needs to be uniformly enforced except in truly unusual and compelling circumstances.” Ch. 11 Case No. 08-13555, 2010 Bankr. LEXIS 1411, at *30 (Bankr. S.D.N.Y. May 20, 2010).

12. Pursuant to Federal Rule of Bankruptcy Procedure 9006(b)(1), a Bankruptcy Judge has discretion to allow a late-filed proof of claim “where the failure to act was the result of excusable neglect.” Fed. R. Bankr. P. 9006(b)(1). The movant bears the burden of establishing excusable neglect. *In re Enron Corp.*, 419 F.3d 115, 121 (2d Cir. 2005). The determination of whether or not to allow a late-filed claim includes considering the following four factors:

1. the danger of prejudice to the debtor;
2. the length of the delay and its potential impact on judicial proceedings;
3. the reason for the delay, including whether it was within the reasonable control of the movant; and
4. whether the movant acted in good faith.

Pioneer Inv. Servs. Co. v. Brunswick Assocs. Ltd. P’ship., 507 U.S. 380, 395 (1993). The Second Circuit has endorsed a “hard line” approach in applying the *Pioneer* factors and has noted that “the equities will rarely if ever favor a party who fails to follow the clear dictates of a court rule . . . where the rule is entirely clear, we continue to expect that a

party claiming excusable neglect will, in the ordinary course, lose under the *Pioneer* test.” *In re Enron*, 419 F.3d at 123. Movants cannot satisfy at least three of the *Pioneer* factors.¹

1. Danger of Prejudice to the Debtor

13. The Supreme Court has held that “any evidence of prejudice” to a debtor may be sufficient to overcome a finding of excusable neglect. *Pioneer*, 507 U.S. at 398 (emphasis added). In evaluating the danger of prejudice to the Debtor in allowing a late claim, this Court has recognized that allowing late claims would expose the Debtors to a flood of similar motions, with a delay, cost, and diversion of resources attendant thereto. In *In re Lehman Bros. Holdings Inc.*, this Court denied seven motions seeking leave to file late claims, concluding that “permitting additional claims [would] lead to an opening of the claims process with foreseeable prejudice to the Debtors.” 2010 Bankr. LEXIS 1411, at *13. In *Dana Corp.*, this Court denied a request to file a late proof of claim noting that “[p]ermitting the Movant to pursue his claim at this late juncture would be unfair to those claimants and the many thousands of claimants who respected the Bar Date and would potentially open a floodgate of other late claimants seeking the same relief.” No. 06-10354 (BRL), 2008 Bankr. LEXIS 2241, at **16-17 (Bankr. S.D. N.Y. July 23, 2008). See also *In re Enron Corp.*, 419 F.3d at 130 (noting the potential of a “flood of similar claims” as a factor in analyzing prejudice to the debtor in excusable neglect cases); *In re Kmart Corp.*, 381 F.3d 709, 714 (7th Cir. 2004) (noting that

¹ The Debtors do not take a position at this time on whether or not the Movants acted in good faith.

allowing all late filed proofs of claims that resulted from “innocent mistake” could yield “a mountain of such claims” and the resulting prejudice to the debtors).

14. Additionally, this Court has noted that the term “prejudice” goes beyond concern with harm to the debtor and also considers “the adverse impact that a late claim may have on the judicial administration of the case.” *In re Keene Corp.*, 188 B.R. 903, 910 (Bankr. S.D.N.Y. 1995). Considerations such as “whether a disclosure statement or plan has been filed or confirmed with knowledge of the existence of the claim” and “the disruptive effect that the late filing would have on a plan close to completion or upon the economic model upon which the plan was formulated and negotiated” should be weighed. *Id.* Here, these considerations support a finding of prejudice to the Debtors as the Debtors have already filed, and amended, their chapter 11 plan of liquidation (the “**Plan**”) without knowledge of Movants’ claims and the hearing to consider confirmation of the Plan is scheduled for March 3, 2011. It would be severely prejudicial to other claimants and these judicial proceedings to now have to reserve distributions while the standards of excusable neglect and the allowance of Movants’ claims and other late-filed claims are adjudicated.

15. Movants erroneously assert that the Debtors will not suffer any prejudice if Movants are allowed to file late proofs of claim. (Mot. ¶ 18). Such an argument ignores the thousands of other claimants that would also like their untimely or yet-unfiled claims to be deemed timely. In these chapter 11 cases, the late-filed claims alone exceed \$2.2 billion and hundreds of these claims have already been objected to and/or expunged. To now give Movants’ claims special treatment without just cause would be unfair to the hundreds of claimants whose late claims have already been objected to on timeliness

grounds. Likewise, to allow late claims such as the Movants' would significantly prejudice the creditors who filed timely claims by diluting the resources available for distribution. *See In re Wigoda*, 234 B.R. 413, 416-17 (Bankr. N.D. Ill. 1999) ("Allowing the Creditors to have three bites at the apple would be prejudicial to those creditors that properly filed their proofs of claim and are waiting for their distribution from the estate.").

2. Length of the Delay

16. Movants did not seek leave to file a late proof of claim for more than a year after the Bar Date notwithstanding their knowledge of these chapter 11 cases. Courts have held that much shorter delays in filing late proofs of claim have provided sufficient grounds for disallowing a proof of claim. *See, e.g., Enron*, 419 F.3d at 129 (affirming denial of a late proof of claim where the claim was filed six months after the bar date); *In re Am. Classic Voyages Co.*, 405 F.3d 127, 134 (3d Cir. 2005) (holding that a five month delay was unreasonable). Indeed, courts have held that even a one day delay in filing a proof of claim after the bar date is sufficient to disallow a late proof of claim. *See, e.g., In re Kmart Corp.*, 381 F.3d at 714. Accordingly, Movants' thirteen month delay in seeking leave to file a late proof of claim provides more than sufficient grounds to deny the Motion.

3. Reason for the Delay

17. Movants assert that they did not file timely proofs of claim because they did not have notice of the Bar Date. (Mot. ¶ 12). However, the Debtors satisfied their obligation of providing reasonable notice to the Movants by mailing to the current street address for Movants' counsel at least three copies of the Bar Date Package, none of

which were returned as undeliverable. *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 318 (1950) (noting that a requirement of due process is “notice ... reasonably calculated,” under all the circumstances, to apprise the interested parties of the pendency of the action). Because none of these mailings were returned as undeliverable, the Debtors can only assume that they reached Movants’ counsel’s office. Nevertheless, the Supreme Court has “repeatedly held that notice by first-class mail is sufficient, notwithstanding the Court’s obvious awareness that every first-class letter is received by the addressee.” *Weigner v. City of New York*, 852 F.2d 646, 651 (2d Cir. 1988). Indeed, the Second Circuit has noted that even “[t]hough the mails are not one hundred percent reliable,” the Supreme Court does not require “actual receipt of notice that is properly mailed.” *Id.* at 650. Further, due process “does not require that notice sent by first-class mail be proven to have been received.” *Id.* at 651.

18. Additionally, Movants had actual notice of these chapter 11 cases from at least June 9, 2009, the date on which the Debtors’ trial counsel filed a notice of bankruptcy in Movants’ California lawsuit (Mot. Ex. C). Movants’ counsel has “substantial experience in dealing with claims filing over many many years of practice” (Stanley Decl. ¶ 1), and the Debtors published notice of the Bar Date in nine newspapers, including several with national circulation. Under similar circumstances, this Court has found that the reason for delay weighs in favor of the debtor notwithstanding the creditor’s lack of actual knowledge of the bar date. *In re XO Commc’n*, 301 B.R. 782, 799 (Bankr. S.D.N.Y. 2003) (disallowing late claim where, *inter alia*, debtor’s bankruptcy case was “enormous” and obtained “extensive media coverage;” the creditor’s had sophisticated bankruptcy counsel who was likely aware of the debtor’s

case, and the bar date notice was published in the national edition of the *Wall Street Journal*).

19. To the extent notice of the Bar Date was delivered to the office of Movants' counsel, but somehow lost or ignored by staff within the office, caselaw is clear that "inadvertence, ignorance of the rules, or mistakes construing the rules do not usually constitute 'excusable' neglect."² *Pioneer*, 507 U.S. at 392. Likewise, office mix-ups, clerical mistakes, and failure to follow office procedures do not generally constitute excusable neglect. *In re Musicland Holding Corp.*, 356 B.R. 603, 608 (Bankr. S.D.N.Y. 2006) (apparent miscommunication between attorney and staff did not constitute excusable neglect); *In re Kmart Corp.*, 381 F.3d at 713 (refusing to find excusable neglect where the creditor's attorney delegated mailing responsibility to office clerk and took no steps to follow up with clerk to ensure that proper procedures were used). "Oversight on the part of Movant's state court attorney does not amount to excusable neglect." *In re Dana Corp.*, 2008 Bankr. LEXIS 2241, at *14 (disallowing late proof of claim where Movant's failure to file a timely proof of claim was entirely within his and his attorneys' reasonable control). Consistent with the foregoing established precedent, this Court should deny the Movants' request to file a late proof of claim

B. Movants Cannot Meet the Standard for an Informal Proof of Claim

20. Movants argue in the alternative that their prepetition filings in the California Action and their presence on the Debtors' schedules constitute an informal, amendable proof of claim (Mot. ¶ 31). This argument fails because Movants cannot meet

² In *Pioneer*, the Court ultimately allowed the late claim because the debtors' notice of the bar date was insufficient.

the standard for an informal proof of claim. For a filing to qualify as an amendable, informal proof of claim, the filing must:

1. have been timely filed with the bankruptcy court and have become part of the judicial record;
2. state the existence and the nature of the debt;
3. state the amount of the claim against the estate; and
4. evidence the creditor's intent to hold the debtor liable for the debt.

In re Enron Creditors Recovery Corp., 370 B.R. 90, 99 (Bankr. S.D.N.Y. 2007). “[M]ere notice of a claim alone is not to be called an informal proof of claim and does not excuse the absence of a proper, timely proof where the law requires.” *In re Int’l Horizons, Inc.*, 751 F.2d 1213, 1217 (11th Cir. 1985); *see also Wilkens v. Simon Bros., Inc.*, 731 F.2d 462, 465 (7th Cir. 1984) (a debtor’s “[m]ere knowledge of the existence of the claim . . . is insufficient.”). The purported informal proof of claim must assert “an intent to share in a distribution of [the estate’s] assets.” *In re Fink*, 366 B.R. 870, 878 (Bankr. N.D. Ind. 2007). Courts have held that the listing of a contingent, disputed, unliquidated claim on the debtor’s schedules cannot qualify as an informal proof of claim. *In re L.F. Rothschild Holdings, Inc.*, 143 B.R. 335, 336-37 (S.D.N.Y. 1992); *In re Dove House, Inc.*, 233 B.R. 230, 232 (Bankr. D. Conn. 1999). Likewise, the mere filing of a prepetition lawsuit, without more, has been held insufficient to constitute an informal proof of claim. *In re Thomson McKinnon, Inc.*, 130 B.R. 721, 723 (Bankr. S.D.N.Y. 1991). “[C]ourts which have allowed the amendment of a previously filed informal proof of claim uniformly require that the proof of claim *explicitly* demonstrate the creditor’s demand and the

intention of the creditor to hold the bankruptcy estate liable for the scheduled debt.” *In re Glick*, 136 B.R. 654, 657 (Bankr. W.D. Va. 1991) (emphasis in original).

21. Movants cannot satisfy any of the foregoing requirements to establish an amendable, informal proof of claim. First, Movants have not filed a single document with the Bankruptcy Court prior to the instant Motion. Instead, Movants rely solely on the Debtors’ schedules and prepetition filings made in the California Action to constitute the informal proof of claim (Mot. ¶ 31). The mere presence of the prepetition California Action and the listing of the Movants on the Debtors’ schedules does not *explicitly* demonstrate Movants’ intent to hold the bankruptcy estate liable for the scheduled debt, nor state the amount of the claim against the estate. To hold that a prepetition lawsuit or the mere presence of the creditors on schedules alone is sufficient to establish their intent to hold the estate liable for a debt is belied by the case law and would set a dangerous precedent. Such a holding would eviscerate the importance of the bar date, charge a debtor with the obligation to search worldwide in every court for the possibility of a pending action, burden the Debtors and their estate with a flood of similar requests to amend a purported informal proof of claim, and prejudice the tens of thousands of creditors that filed timely proofs of claim. Accordingly, the Motion must be denied.

CONCLUSION

WHEREFORE the Debtors respectfully request that the Court deny the Motion and the relief requested therein and grant the Debtors such other and further relief as is just.

Dated: January 27, 2010
New York, New York

/s / Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

Exhibit A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
MOTORS LIQUIDATION COMPANY, et al.,	:
f/k/a General Motors Corp., et al.	:
	:
Debtors.	:
-----X	

Chapter 11 Case No.

09-50026 (REG)

(Jointly Administered)

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss:
COUNTY OF SUFFOLK)

I, Barbara Kelley Keane, being duly sworn, depose and state:

1. I am an Assistant Director with The Garden City Group, Inc., the claims and noticing agent for the debtors and debtors-in-possession (the "Debtors") in the above-captioned proceeding. Our business address is 105 Maxess Road, Melville, New York 11747.

2. Between September 24, 2009 and September 26, 2009, at the direction of Weil, Gotshal & Manges LLP, counsel for the Debtors in the above-captioned case, I caused to be served true and correct copies of the documents identified below addressed to each of the individuals and entities in the service lists attached hereto as Exhibit "A" (all parties listed in the Debtor's Schedules of Assets and Liabilities) and Exhibit "B" (including but not limited to all parties who filed a Notice of Appearance, the master service list, the creditor matrix and all other parties in interest) as follows:

- (i) **Notice Of Bar Dates for Filing of Proofs of Claim (the "Notice")** and a customized **Proof of Claim** form addressed to each of the individuals and entities identified in the service list attached hereto as Exhibit "A"; and
- (ii) **Notice** and a **Proof of Claim** form addressed to each of the individuals and entities identified in the service list attached hereto as Exhibit "B"

by depositing same in sealed, postage paid envelopes at a United States Post Office for delivery by the United States Postal Service via First Class Mail.

/s/ Barbara Kelley Keane

Sworn to before me this
14th day of October, 2009

/s/ Eamon Mason
Notary Public – State of New York
No 01MA6187254
My Commission Expires May 19, 2012

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

**MOTORS LIQUIDATION COMPANY
f/k/a GENERAL MOTORS CORPORATION,
et al.,**

Debtors.

Chapter 11 Case No.

09-50026 (REG)

(Jointly Administered)

**NOTICE OF DEADLINES FOR FILING PROOFS OF CLAIM
(INCLUDING CLAIMS UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE)**

TO ALL PERSONS AND ENTITIES WITH CLAIMS (INCLUDING CLAIMS UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE) AGAINST A DEBTOR SET FORTH BELOW:

Name of Debtor	Case Number	Tax Identification Number	Other Names Used by Debtors in the Past 8 Years
Motors Liquidation Company (f/k/a General Motors Corporation)	09-50026	38-0572515	General Motors Corporation GMC Truck Division NAO Fleet Operations GM Corporation GM Corporation-GM Auction Department National Car Rental National Car Sales Automotive Market Research
MLCS, LLC (f/k/a Saturn, LLC)	09-50027	38-2577506	Saturn, LLC Saturn Corporation Saturn Motor Car Corporation GM Saturn Corporation Saturn Corporation of Delaware
MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation)	09-50028	38-2755764	Saturn Distribution Corporation
MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.)	09-13558	20-1426707	Chevrolet-Saturn of Harlem, Inc. CKS of Harlem

PLEASE TAKE NOTICE THAT, on September 16, 2009, the United States Bankruptcy Court for the Southern District of New York (the "**Court**"), having jurisdiction over the chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**") entered an order (the "**Bar Date Order**") establishing (i) **November 30, 2009, at 5:00 p.m. (Eastern Time)** as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file a proof of claim ("**Proof of Claim**") based on prepetition claims, including a claim under section 503(b)(9) of the Bankruptcy Code, as described more fully below (a "**503(b)(9) Claim**"), against any of the Debtors (the "**General Bar Date**"); and (ii) **November 30, 2009, at 5:00 p.m. (Eastern Time)** as the last date and time for each governmental unit (as defined in section 101(27) of the Bankruptcy Code) to file a Proof of Claim based on prepetition claims against any of the Debtors (the "**Governmental Bar Date**" and, together with the General Bar Date, the "**Bar Dates**").

The Bar Date Order, the Bar Dates and the procedures set forth below for the filing of Proofs of Claim apply to all claims against the Debtors (other than those set forth below as being specifically excluded) that arose prior to **June 1, 2009**, the date on which the Debtors commenced their cases under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**").

If you have any questions relating to this Notice, please feel free to contact AlixPartners at 1-800-414-9607 or by e-mail at claims@motorsliquidation.com. In addition, you may contact the Official Committee of Unsecured Creditors through its website at www.motorsliquidationcreditorscommittee.com or at 1-212-715-3275.

YOU SHOULD CONSULT AN ATTORNEY IF YOU HAVE ANY QUESTIONS, INCLUDING WHETHER YOU SHOULD FILE A PROOF OF CLAIM.

1. WHO MUST FILE A PROOF OF CLAIM

You **MUST** file a **Proof of Claim** to vote on a chapter 11 plan filed by the Debtors or to share in any of the Debtors' estates if you have a claim that arose prior to **June 1, 2009**, including a 503(b)(9) Claim, and it is not one of the other types of claims described in Section 2 below. Acts or omissions of the Debtors that arose before **June 1, 2009** may give rise to claims against the Debtors that must be filed by the applicable Bar Date, notwithstanding that such claims may not have matured or become fixed or liquidated or certain prior to **June 1, 2009**.

Pursuant to section 101(5) of the Bankruptcy Code and as used in this Notice, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured. Further, claims include unsecured claims, secured claims, priority claims, and 503(b)(9) Claims (as defined in Section 2(d) below).

2. WHO NEED NOT FILE A PROOF OF CLAIM

You need not file a Proof of Claim if:

- (a) Your claim is listed on the Schedules (as defined below) and (i) is **not** described in the Schedules as "disputed," "contingent," or "unliquidated," (ii) you do **not** dispute the amount or nature of the claim set forth in the Schedules, and (iii) you do **not** dispute that the claim is an obligation of the specific Debtor against which the claim is listed on the Schedules;
- (b) Your claim has been paid in full;
- (c) You hold an interest in any of the Debtors, which interest is based exclusively upon the ownership of common or preferred stock, membership interests, partnership interests, or warrants or rights to purchase, sell or subscribe to such a security or interest; **provided, however**, that interest holders who wish to assert claims (as opposed to ownership interests) against any of the Debtors that arise out of or relate to the ownership or purchase of an interest, including claims arising out of or relating to the sale, issuance, or distribution of the interest, must file Proofs of Claim on or before the applicable Bar Date, unless another exception identified herein applies;
- (d) You hold a claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an administrative claim; **provided, however, 503(b)(9) Claims are subject to the General Bar Date as provided above.** Section 503(b)(9) provides in part: "...there shall be allowed administrative expenses...including...(9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." **Accordingly, if you have a 503(b)(9) Claim, you must file a Proof of Claim on or before the General Bar Date;**
- (e) You hold a claim that has been allowed by an order of the Court entered on or before the applicable Bar Date;
- (f) You hold a claim against any of the Debtors for which a separate deadline is fixed by the Court (whereupon you will be required to file a Proof of Claim by that separate deadline);
- (g) You are a Debtor in these cases having a claim against another Debtor;
- (h) You are an affiliate (as defined in section 101(2) of the Bankruptcy Code) of any Debtor as of the Bar Date;

- (i) You hold a claim for which you have already properly filed a Proof of Claim against any of the Debtors with the Clerk of the Court or The Garden City Group, Inc., the Debtors' claims agent, utilizing a claim form that substantially conforms to the Proof of Claim Form (as defined below) or Official Form 10; or
- (j) You hold a claim that is limited exclusively to the repayment of principal, interest and other fees and expenses on or under any agreements (a "**Debt Claim**") governing any debt security issued by any of the Debtors pursuant to an indenture (together, the "**Debt Instruments**") if the indenture trustee or similar fiduciary under the applicable indenture or fiscal and paying agency agreement files a Proof of Claim against the applicable Debtor, on or before the Bar Date, on account of all Debt Claims against such Debtor under the applicable Debt Instruments, provided, however, that any holder of a Debt Claim wishing to assert a claim arising out of or relating to a Debt Instrument, other than a Debt Claim, shall be required to file a Proof of Claim with respect to such claim on or before the Bar Date, unless another exception identified herein applies. Debt Instruments include those agreements listed at the end of this Notice.

YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS.

THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS OR THE COURT BELIEVE THAT YOU HAVE A CLAIM.

3. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

If you hold a claim arising from the rejection of an executory contract or unexpired lease, you must file a Proof of Claim based on such rejection by the later of (i) the applicable Bar Date, and (ii) the date which is **thirty days** following the entry of the order approving such rejection or you will be forever barred from doing so. Notwithstanding the foregoing, if you are a party to an executory contract or unexpired lease and you wish to assert a claim on account of unpaid amounts accrued and outstanding as of June 1, 2009 pursuant to that executory contract or unexpired lease (other than a rejection damages claim), you must file a Proof of Claim for such amounts on or before the applicable Bar Date unless an exception identified above applies.

4. WHEN AND WHERE TO FILE

All Proofs of Claim must be filed so as to be actually received on or before the applicable Bar Date at the following address:

If by overnight courier or hand delivery to:

The Garden City Group, Inc.
Attn: Motors Liquidation Company Claims Processing
5151 Blazer Parkway, Suite A
Dublin, Ohio 43017

If by first-class mail, to:

The Garden City Group, Inc.
Attn: Motors Liquidation Company Claims Processing
P.O. Box 9386
Dublin, Ohio 43017-4286

Or if by hand delivery to:

United States Bankruptcy Court, SDNY
One Bowling Green
Room 534
New York, New York 10004

Proofs of Claim will be deemed timely filed only if actually received by The Garden City Group, Inc. or the Court on or before the applicable Bar Date. Proofs of Claim may not be delivered by facsimile, telecopy, or electronic mail transmission.

5. WHAT TO FILE

If you file a Proof of Claim, your filed Proof of Claim must: (i) be written in the English language; (ii) be denominated in lawful currency of the United States; (iii) conform substantially to the form provided with this Notice ("**Proof of Claim Form**") or Official Bankruptcy Form No. 10; (iv) state the Debtor against which it is filed; (v) set forth with specificity the legal and factual basis for the alleged claim; (vi) include supporting documentation or an explanation as to why such documentation is not available; and (vii) be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant.

IF YOU ARE ASSERTING A CLAIM AGAINST MORE THAN ONE DEBTOR, SEPARATE PROOFS OF CLAIM MUST BE FILED AGAINST EACH SUCH DEBTOR AND YOU MUST IDENTIFY ON YOUR PROOF OF CLAIM THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED AND THE CASE NUMBER OF THAT DEBTOR'S BANKRUPTCY CASE. A LIST OF THE NAMES OF THE DEBTORS AND THEIR CASE NUMBERS IS SET FORTH ABOVE.

Additional Proof of Claim Forms may be obtained at www.uscourts.gov/bkforms/ or www.motorsliquidation.com.

YOU SHOULD ATTACH TO YOUR COMPLETED PROOF OF CLAIM FORM COPIES OF ANY WRITINGS UPON WHICH YOUR CLAIM IS BASED. IF THE DOCUMENTS ARE VOLUMINOUS, YOU SHOULD ATTACH A SUMMARY.

6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE

Except with respect to claims of the type set forth in Section 2 above, any creditor who fails to file a Proof of Claim on or before the applicable Bar Date in the appropriate form in accordance with the procedures described in this Notice for any claim such creditor holds or wishes to assert against each of the Debtors, will be forever barred – that is, forbidden – from asserting the claim against each of the Debtors and their respective estates (or filing a Proof of Claim with respect to the claim), and each of the Debtors and their respective chapter 11 estates, successors, and property will be forever discharged from any and all indebtedness or liability with respect to the claim, and the holder will not be permitted to vote to accept or reject any chapter 11 plan filed in these chapter 11 cases, participate in any distribution in any of the Debtors' chapter 11 cases on account of the claim, or receive further notices with respect to any of the Debtors' chapter 11 cases.

7. THE DEBTORS' SCHEDULES, ACCESS THERETO, AND CONSEQUENCES OF AMENDMENT THEREOF

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "**Schedules**"). If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules.

As set forth above, if you agree with the classification and amount of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the specified Debtor, and if your claim is not described as "disputed", "contingent", or "unliquidated", you need not file a Proof of Claim. Otherwise, or if you decide to file a Proof of Claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice.

Copies of the Schedules may be examined by interested parties on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the Internet at www.motorsliquidation.com and www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov). Copies of the Schedules may also be examined by interested parties between the hours of 9:00 a.m. and 4:30 p.m. (Eastern Time) at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 511, New York, New York 10004. Copies of the Debtors' Schedules may also be obtained by written request to the Debtors' claims agent at the address and telephone number set forth below:

The Garden City Group, Inc.
Attn: Motors Liquidation Company
P.O. Box 9386
Dublin, Ohio 43017-4286
1-703-286-6401

In the event that the Debtors amend their Schedules to (a) designate a claim as disputed, contingent, unliquidated, or undetermined, (b) change the amount of a claim reflected therein, (c) change the classification of a claim reflected therein, or (d) add a claim that was not listed on the Schedules, the Debtors will notify you of the amendment. In such case, the deadline for you to file a Proof of Claim on account of any such claim is the later of (a) the applicable Bar Date and (b) the date that is **thirty days** after the Debtors provide notice of the amendment.

A holder of a possible claim against the Debtors should consult an attorney regarding any matters not covered in this Notice, such as whether the holder should file a Proof of Claim.

DATED: September 16, 2009
New York, New York

BY ORDER OF THE COURT

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

Certain Debt Instruments

	Debt Instrument	CUSIP, ISIN, or Swiss Security Numbers
1	Indenture, dated as of Nov. 15, 1990, between GM and Citibank as indenture trustee	CUSIP Nos. 370442AN5, 370442AJ4, 370442AR6, 37045EAG3, 37045EAS7
2	Indenture, dated as of Dec. 7, 1995, between GM and Citibank as indenture trustee	CUSIP Nos. 370442AT2, 370442AU9, 370442AV7, 370442AZ8, 370442BB0, 370442816, 370442774, 370442766, 370442758, 370442741, 370442733, 370442725, 370442BQ7, 370442BT1, 370442717, 370442BW4, 370442BS3, 370442121, 370442691
3	Trust Indenture, dated as of July 1, 1995, between Michigan Strategic Fund and Dai-Ichi Kangyo Trust Company of New York (\$58,800,000 Multi-Modal Interchangeable Rate Pollution Control Refunding Revenue Bonds)	CUSIP No. 594693AQ6
4	Indenture of Trust, dated as of July 1, 1994, between City of Moraine, Ohio and Dai-Ichi Kangyo Trust Company of New York (\$12,500,000 Solid Waste Disposal Revenue Bonds)	CUSIP No. 616449AA2
5	Indenture of Trust, dated as of July 1, 1999, between City of Moraine, Ohio and Dai-Ichi Kangyo Trust Company of New York (\$10,000,000 Solid Waste Disposal Revenue Bonds)	CUSIP No. 616449AB0
6	Trust Indenture, dated as of Dec. 1, 2002, among City of Fort Wayne, Indiana, JPMorgan Chase Bank and Bank One Trust Company, N.A., (\$31,000,000 Pollution Control Revenue Refunding Bonds)	CUSIP No. 455329AB8
7	Trust Indenture, dated as of Mar. 1, 2002, between Ohio Water Development Authority and JPMorgan Chase Bank (\$20,040,000 State of Ohio Pollution Control Refunding Revenue Bonds)	CUSIP No. 667596AU2
8	Indenture of Trust, dated as of Dec. 1, 2002, between Ohio Water Development Authority and JPMorgan Chase Bank (\$46,000,000 State of Ohio Solid Waste Revenue Bonds)	CUSIP No. 67759ABC2
9	Trust Indenture, dated as of Apr. 1, 1984, among City of Indianapolis, Indiana, Bankers Trust Company and The Indiana National Bank (\$1,400,000 Pollution Control Revenue Bonds)	CUSIP No. 455329AB8

10	Fiscal and Paying Agency Agreement, dated as of July 3, 2003, between GM, Deutsche Bank AG London, as fiscal agent and paying agent, and Banque Générale du Luxembourg S.A., as paying agent	ISIN Nos. XS0171942757, XS0171943649
11	Fiscal and Paying Agency Agreement, dated as of July 10, 2003, between GM Nova Scotia Finance Company, GM, as guarantor, Deutsche Bank Luxembourg S.A., as fiscal agent and paying agent, and Banque Générale du Luxembourg S.A., as paying agent	ISIN Nos. XS0171922643, XS0171908063.
12	Bond Purchase and Paying Agency Agreement dated May 28, 1986 between GM and Credit Suisse	Swiss Security No. 876 926

Name	Address1	Address2	Address3	Address4	City	State	Zip
SANCHEZ, ROY	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
SANCHEZ, SANDRA	4066 HIGH ST				ECORSE	MI	48229-1628
SANCHEZ, SANDRA	SICO WHITE & BRAUGH LLP	225 S LAKE AVE STE 300			PASADENA	CA	91101-3009
SANCHEZ, SUSANNA	BICKEL LAW FIRM INC	7825 FAY AVE STE 200			LA JOLLA	CA	92037-4270
SANCHEZ, TIM R	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
SAND, ANNALISA	STANLEY MARTIN LAW OFFICE OF	137 BAY ST UNIT 2			SANTA MONICA	CA	90405-1026
SAND, JAMES	BRATTON PURCELL	PO BOX 6169			NOVATO	CA	94948-6169
SANDBEK, DALE	ANGELOS PETER G LAW OFFICES OF	100 N CHARLES STREET, ONE CHARLES CENTER 22ND FLOOR			BALTIMORE	MD	21202
SANDEL, LEWIE FREDERICK	SHANNON LAW FIRM	100 W GALLATIN ST			HAZLEHURST	MS	39083-3007
SANDEL, RUDOLPH A	SHANNON LAW FIRM	100 W GALLATIN ST			HAZLEHURST	MS	39083-3007
SANDELL, DIANE	104 N CHERRY AVE				POLO	IL	61064-1402
SANDEN CORP	20 KOTOBUKI-CHO			ISESAKI GUNMA 372-0052 JAPAN			
SANDEN CORP	20 KOTOBUKI-CHO			ISESAKI, GU 372-D JAPAN			
SANDEN CORP	20 KOTOBUKI-CHO			ISESAKI GUNMA 372-8558 JAPAN			
SANDEN CORP	350 YATTAIMAMACHI			ISESAKI GUNMA JP 372-8558 JAPAN			
SANDEN CORP	350 YATTAIMAMACHI						
SANDEN CORP	ERIC MCKEON	350 YATTAIMAMACHI			MINERVA	OH	44657
SANDEN INTERNATIONAL (EUROPE) LTD	CROCKFORD LN HAMPSHIRE INTERNATIONAL	BUSINESS PK		BASINGSTOKE HAMPSHIRE GB RG24 8WH			
SANDEN INTERNATIONAL (USA) INC	MARK SWANSON	601 S. SANDEN BLVD.		GREAT BRITAIN	OSHKOSH	WI	54903
SANDEN INTERNATIONAL (USA) IND	601 SANDEN BLVD				WYLLIE	TX	75098-4999
SANDEN INTERNATIONAL (USA) IND	47772 HALYARD DR				PLYMOUTH	MI	48170-2454
SANDEN MANUFACTURING EUROPE	LE QUILLIOU			TINTENIAC 35190 FRANCE			
SANDERFORD, JAMES K	LE QUILLIOU			TINTENIAC FR 35190 FRANCE			
SANDERLIN, JERRY L	TOLL LAW OFFICE OF ALAN E	1410 COMMONWEALTH DR STE 205			WILMINGTON	NC	28403-0314
SANDERS, ALUSTIN CECIL	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
SANDERS, BOBBIE	BEVAN & ASSOCIATES	10360 NORTHFIELD ROAD, BEVAN PROFESSIONAL BLDG			NORTHFIELD	OH	44067
SANDERS, BRENTON	BEVAN & ASSOCIATES	10360 NORTHFIELD ROAD, BEVAN PROFESSIONAL BLDG			NORTHFIELD	OH	44067
SANDERS, CATHERINE MAE	MOODY EDWARD O	801 W 4TH ST			NORTHFIELD	OH	44067
SANDERS, CLARENCE	WILENTZ GOLDMAN & SPITZER	PO BOX 10			LITTLE ROCK	AR	72201-2107
SANDERS, DAVID	PORTER & MALOUF PA	4670 MCWILLIE DR			WOODBRIDGE	NJ	07095-0958
SANDERS, EARLENE	MOODY EDWARD O	801 W 4TH ST			JACKSON	MS	39206-5621
SANDERS, EDGAR C	ANGELOS PETER G LAW OFFICES OF	100 N CHARLES STREET, ONE CHARLES CENTER 22ND FLOOR			LITTLE ROCK	AR	72201-2107
SANDERS, GENEKA	3442 SOUTH CENTRAL AVE				BALTIMORE	MD	21202
SANDERS, GLEN C	WILLIAMS & BAILEY	8441 GULF FWY STE 600			CICERO	IL	60804
SANDERS, JAMES	100 N CHARLES STREET, ONE CHARLES CENTER 22ND FLOOR				HOUSTON	TX	77017-5051
SANDERS, JAMES	ANGELOS PETER G LAW OFFICES OF	100 N CHARLES STREET, ONE CHARLES CENTER 22ND FLOOR			BALTIMORE	MD	21202
SANDERS, JAMES	PORTER & MALOUF PA	4670 MCWILLIE DR			BALTIMORE	MD	21202
SANDERS, JAMES E	DUFFY & ASSOC JOHN J	23823 LORAIN RD			JACKSON	MS	39206-5621
SANDERS, JAMES E	SHANNON LAW FIRM	100 W GALLATIN ST			NORTH OLMSTED	OH	44070
SANDERS, JERRY	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			HAZLEHURST	MS	39083-3007
SANDERS, JEWEL	PORTER & MALOUF PA	4670 MCWILLIE DR			NORFOLK	VA	23510-2212
SANDERS, JOHN	BRATTON PURCELL	PO BOX 6169			JACKSON	MS	39206-5621
					NOVATO	CA	94948-6169

Name	Address1	Address2	Address3	Address4	City	State	Zip
WIED, SHERRY	CHILDRESS & ZDEB	515 N STATE ST STE 2200			CHICAGO	IL	60654-4974
WIED, WILLIAM	CHILDRESS & ZDEB	515 N STATE ST STE 2200			CHICAGO	IL	60654-4974
WIED, WILLIAM	LEWIS & ROBERTS	400 SOUTH TRIVON STREET - SUITE 1500			CHARLOTTE	NC	28285
WIEDRAUK, MICHAEL J	GOLDBERG PERSKY JENNINGS & WHITE P.C.	1030 FIFTH AVENUE, 3RD FLOOR			PITTSBURGH	PA	15219
WIEDEMAN, FRANCIS	KELLEY & FERRARO LLP	1300 EAST NINTH STREET, 1901 BOND COURT BUILDING			CLEVELAND	OH	44114
WIEGAND, LINDA	KROHN & MOSS - IL	120 WEST MADISON STREET, 10TH FLOOR			CHICAGO	IL	60602
WIEGAND, ROBERT L	SEGAL LAW FIRM	810 KANAWHA BLVD E			CHARLESTON	WV	25301-2807
WIEGAND, WARREN	KROHN & MOSS - IL	120 WEST MADISON STREET, 10TH FLOOR			CHICAGO	IL	60602
WIEGLEB, HEINZ	WILENTZ GOLDMAN & SPITZER	88 PINE STREET, WALL STREET PLAZA			NEW YORK	NY	10005
WIELENBECK, FREDERICK	SIMMONS FIRM	PO BOX 521			EAST ALTON	IL	62024-0519
WIEMANN, JAMES	STEEN POLK LAVERDIERE & DUSICH	999 WESTVIEW DR			HASTINGS	MN	55033-2432
WIENCKO, HENRY J	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIENS, LYLE D	ROSENER LAW & MANSFIELD	10085 CARROLL CANYON ROAD			SAN DIEGO	CA	92131
WIENS, MARVIN	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIENS, TARA	1031 RAINBOW CT				BUHLER	KS	67522-8076
WIERS, JEANNETTE	610 MAPLE PARK DR				MENDOTA HEIGHTS	MN	55118-1839
WIERS, JAMES D	KELLEY & FERRARO LLP	1300 EAST NINTH STREET, 1901 BOND COURT BUILDING			CLEVELAND	OH	44114
WIERSEMA, DAVID R	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIERSEMA, WILBUR	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIERSEMA, LEE	JACOBS & CRUMPLAR P.A.	PO BOX 1271	2 EAST 7TH ST,		WILMINGTON	DE	19899-1271
WIERSTAD, DAVID C	STEEN POLK LAVERDIERE & DUSICH	999 WESTVIEW DR			HASTINGS	MN	55033-2432
WIERZICKI, CONNIE	PO BOX 250				TWENTYNINE PALMS	CA	92277-0250
WIESJAHN, JUDD	STANLEY MARTIN LAW OFFICE OF	137 BAY ST UNIT 2			SANTA MONICA	CA	90405-1028
WIESJAHN, RACHEL	STANLEY MARTIN LAW OFFICE OF	137 BAY ST UNIT 2			SANTA MONICA	CA	90405-1028
WIESNER, SHERRY	BEVAN & ASSOCIATES	10360 NORTHFIELD ROAD, BEVAN PROFESSIONAL BLDG			NORTHFIELD	OH	44067
WIESS, CAROLYN J	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIGER, MELISSA	410 MOREN RD				LONDON	KY	40741-2703
WIGFIELD, SHERMAN J	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIGG, BETTY A	WISE & JULIAN	PO BOX 1108			ALTON	IL	62002-1108
WIGGINS, ERNEST F	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIGGINS, JACK	BILMS KEVIN P	430 CRAWFORD ST STE 202			PORTSMOUTH	VA	23704-3813
WIGGINS, STANLEY T	ANGELOS PETER G LAW OFFICE	1300 N MARKET ST STE 212			WILMINGTON	DE	19801-1813
WIGGINS, ZENOBIA	PORTER & MALOUF PA	4670 MCWILLIE DR			JACKSON	MS	39206-5621
WIGGINTON, OPIE M	AIG	6675 CORPORATE CENTER PKWY STE 320			JACKSONVILLE	FL	32216-8082
WIGGINTON, RACHEL	JEANSONNE & REMONDET	200 W CONGRESS ST STE 1100			LA FAYETTE	LA	70501-6870
WIGGS, SHERMAN HARDY	BOONE ALEXANDRA	205 LINDA DR			DANGERFIELD	TX	75638-2107
WIGHT, HOWARD	EMERY AND NEUSSNER	118 POUQUONNOCK RD			GROTON	CT	06340-4408
WIGHT, JAMES O	GLASSER AND GLASSER	CROWN CENTER, 580 EAST MAIN STREET, SUITE 600			NORFOLK	VA	23510-2212
WIGLEY, FRANK H	GEORGE & SIPES	156 E MARKET ST STE 600			INDIANAPOLIS	IN	46204-3247
WIKERT, WILLIAM G	GOLDBERG PERSKY JENNINGS & WHITE P.C.	1030 FIFTH AVENUE, 3RD FLOOR			PITTSBURGH	PA	15219
WILBANKS, EARL	GUY WILLIAM S	PO BOX 509			MCCOMB	MS	39649-0509
WILBANKS, JOSEPH BUIEL	COON & ASSOC'S BRENT	917 FRANKLIN ST STE 210			HOUSTON	TX	77002-1751
WILBERT, LULA MAE	COON & ASSOC'S BRENT	917 FRANKLIN ST STE 210			HOUSTON	TX	77002-1751
WILBUR, DAVID R	GOLDBERG PERSKY JENNINGS & WHITE PC	4800 FASHION SQUARE BLVD STE 260			SAGINAW	MI	48604-2602
WILCHER, SAMUEL	BARTON & WILLIAMS	3007 MAGNOLIA ST			PASCAGOULA	MS	39567-4126

